

**CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS  
CUSTOMIZED FOR ECBG CODING**

**UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)**

(Further information may be obtained from the Chart of Accounts in the U.S.F.R. for Arizona School Districts or U.S.F.R. for Arizona Charter Schools)

OBJECT CODE	OBJECT NAME	INSTRUCTION 1000	SUPPORT SERVICES 2100,2200, 2600-2900	SUPPORT SERVICES ADMINISTRATION 2300, 2400, 2500	OPERATION OF NON- INSTRUCTIONAL SERVICES 3000	FACILITIES ACQUISITION & CONSTRUCTION 4000	DEBT SERVICE 5000
6100	Salaries	Teacher/Project Director, Teachers, Coaches, Tutors, Substitute Teachers, P. E. Teachers, Speech Teachers, Teacher's Aides, Reading Specialists, Teachers for Summer School (list dates)	Researchers, Librarians/Librarian Assistants, Counselors Audiovisual, Curriculum Consultants, Program Evaluators, Audiologists, Psychologists, Social Workers, Public Relations, Nurses, Attendance Personnel, Record Clerks, Bus Drivers, Maintenance Workers, Security, Data Processing, Speech Pathologists, Staff Trainers, Janitors, Custodians, Printers/Publishers	Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Printers/Publishers, Budgeting, Lobbyists Warehousing,	Cooks, Bookstore Staff, Dieticians	School Staff doing in-house construction	
6200	Employee Benefits	Benefits (list benefits included)	Benefits (list benefits included)	Benefits (list benefits included)	Benefits (list benefits included)	Benefits (list benefits included)	
6300	Purchased Professional Services	Contracted Teachers (Not an employee)	Consultants, Counselors, Therapists, Dentists, Doctors, Staff Trainers	Auditors, Lawyers, Accountants		Architects (Other than Architect review required for DHS licensing), Engineers	
6400	Purchased Property Services	Repair and Maintenance Service, Rental of Instruction Equipment, Other Property Services	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Repair and Maintenance Service, Rental of Equipment and Vehicles, Other Property Services	Repair and Maintenance, Rentals		
6500	Other Purchased Services	Miscellaneous Services, Student Travel (instructional related field trip), Non-Student Travel, Contracted Preschools	Advertising, Non-Student Travel (to conferences & meetings), Home Visits, Student Transportation Services (non instructional), Printing and Binding, Insurance, Miscellaneous Services	Communications, Telephone (including cellular) and Facsimile Services, Advertising, Travel, Postage, Internet Fees	Bookstore Management, Food Service Management, Travel	Travel	
6600	Supplies	General Supplies (list examples of) Books, Textbooks, and Periodicals, Instructional Aids, (Including Software) Food served during instructional time	General Supplies (list examples of), Energy, Books, Library Books, and Periodicals, Software	General Supplies (list examples of), Books and Periodicals, Software	General Supplies (list examples of), Energy, Food (served to children other than during instructional time)	General Supplies (list examples of)	
6800	Other Expenses	Admission fees for fields trips,	Teachers Dues, Conference Fees, and Professional Development Fees,	Miscellaneous	Miscellaneous	Misc.	Interest

		Miscellaneous	Judgments, Fees associated with Accreditation, DHS Licensing requirement Fees (Architect review Fee, TB testing, First Aide and CPR Certification Fees) Miscellaneous				
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Note 1: For Charter Schools, the acquisition of Buildings and Equipment by purchase, construction or lease purchase is coded to an asset account-0180. School Districts should code the acquisition of Land, Land Improvements, Buildings and Equipment to Object Code 6700 under the proper function code.

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**Note: Textbooks, library books and instructional aids (including instructional software) that were coded to capital outlay are now coded to supplies. Computers for instructional and non-instructional purposes and non-instructional software are considered “Property” or “Fixed Assets”.**

**To eliminate clarification requests and rejections, please be specific when entering line item descriptions. If you have any questions about coding a specific expenditures, please call before submitting the application or amendment. Several examples of required information are listed below.**

**Salaries** – List total number of FTE’s and position titles. (e.g., 3 FTE Teachers, 1.5 FTE Teachers Aides, Etc.)

When listing summer school positions, include the dates, so that it is clear on the document that the funds will be expended before June 30 of the current fiscal year.

**Benefits** - List total number of FTE’s , position titles, and benefits included. (e.g., Benefits to include: FICA, retirement, medical insurance, workman’s compensation. etc. for 3 FTE Teachers, 1.5 FTE Teachers Aides)

**Purchased Professional Services** – Include purpose of the service to be provided. (e.g., external consultant to lead staff development workshops in early childhood language development, and language and reading strategies)

**Supplies** – List examples of supplies, materials, and manipulatives to be purchased. (e.g., classroom books, music CD’s, reading workbooks, math workbooks, puzzles, math games, reading or math software, word cards, etc.)

**Conferences** – List names of conferences.

**DHS Licensing Fees** – List fees included. (e.g., Architect review fee, TB testing, First Aide and CPR certification fees, etc.)

**Capital or Fixed Assets** – Do not use terms such as Misc. replacement items. Items should include items with a 1-year or longer life expectancy (not including books or instructional software). (e.g., chairs, cassette players, TV’s, computers, etc.)